



MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

5 Old River Place, Suite 104
Jackson, Mississippi 39202-3449

APPLICATION FOR CPA EXAMINATION (Effective August 1, 2009)

Application for: ☐ Initial (first-time) ☐ Reexamination My Board File Number is _____

- Read carefully the *Rules and Regulations* concerning requirements to sit for the CPA examination and the *Instructions for Applicants*. In addition to other requirements, individuals **must be State residents in order to apply and sit as a Mississippi candidate**.
► Type or print in ink **all parts and both sides** of the application. **SUBMIT A COPY OF YOUR CURRENT DRIVERS LICENSE.**

SSN: _____ Mr. _____ Ms. _____ Mrs.

NAME: (Must exactly match the name on your official identification.)

FIRST _____ MIDDLE _____ LAST _____

MAIDEN/PREVIOUS _____ SUFFIX _____ MOTHER'S MAIDEN NAME _____

DATE OF BIRTH: _____ PLACE OF BIRTH: _____

RESIDENCE ADDRESS AND TELEPHONE:

CITY _____ STATE _____ ZIP CODE (9 DIGIT) _____

EMAIL ADDRESS _____

BUSINESS NAME, ADDRESS AND TELEPHONE:

CITY _____ STATE _____ ZIP CODE (9 DIGIT) _____

EMAIL ADDRESS _____

AREA CODE _____ TELEPHONE NUMBER _____

FAX _____

☐ Employed ☐ Student

AREA CODE _____ TELEPHONE NUMBER _____

FAX _____

Examination Test Sections Applying For:

- ☐ Auditing and Attestation (AUDIT)
☐ Business Environment & Concepts (BEC)
☐ Financial Accounting & Reporting (FAR)
☐ Regulation (REG)
Subtotal fees for Examination Services

Examination Fees:

\$230.55
180.95
218.15
193.35

\$ _____

Board application fee:

- ☐ Initial (first-time) \$150.00
☐ Reexamination 4 sections 135.00
☐ Reexamination 3 sections 115.00
☐ Reexamination 2 sections 95.00
☐ Reexamination 1 section 75.00

- ☐ Grade Transfer Fee (required when transferring from other State) \$ 50.00
Subtotal for Board fees

\$ _____

Total Due to Board

Check or Money Order No. _____ \$ _____

Preferred sit dates within the next six months (list dates and examination test sections):

Please list the testing center(s) that you intend to schedule at:

Within Mississippi, there are two secure Sylvan (Prometric) Testing Centers [Jackson & Tupelo].

(If a preferred testing center is outside Mississippi, provide an explanation for its use rather than the two in-State centers.)

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NAME: _____

SSN: _____

- Are you a **resident** of the State of Mississippi? ☐ Yes ☐ No. Date residency began: _____. **Submit proof of residency.**
- Have you **ever taken** the CPA examination? ☐ Yes ☐ No. If yes, list the state(s)/date(s) _____.
(These grades must be transferred to the Mississippi Board using an *Authorization for Interstate Exchange of Exam and Licensure Information* form.)
- Have you ever been **denied permission** to take the CPA examination for a reason other than not meeting the educational requirements?
☐ Yes ☐ No. If yes, provide detailed information.
- Have you **ever** changed your name (including marriage)? ☐ Yes ☐ No. If yes, attach a copy of the legal documentation if not on file.
- Are you **under indictment**? ☐ Yes ☐ No. Have you **ever been convicted** of or **pleaded no contest** to a misdemeanor or felony? ☐ Yes ☐ No. If yes, attach a factual description, court involved, disposition, copy of related documents, and the current status.
- Do you require **special accommodations** due to a disability or special needs? ☐ Yes ☐ No. Please explain on a separate sheet.
- Have you **held** a CPA certificate/license or been **denied, suspended or revoked**? ☐ Yes ☐ No. Please explain on a separate sheet.

FIRST TIME APPLICANTS - list colleges and/or universities attended. **(Reexamination applicants, list additions only.)**

College or university & complete address	Degree	Date	Total Semester Hours	Upper Division & Graduate Hours	
				Business	Accounting

List all courses below to satisfy the 48/24 upper division/graduate level accounting concentration requirement;

Course Name	University	Semester Hours	✓ Satisfies specific subject requirements

As presented above, I satisfy Mississippi's education requirements including a minimum **150 semester hours** of college education including a **minimum baccalaureate degree** with at least **48 semester hours** in **upper division or graduate level accounting and business courses** from an **accredited university(ies)**. Within that 48 hours, I satisfy at least a minimum **24 semester hours** in upper division or graduate level accounting including at least one 3 semester hour course in the following subjects: **a. financial accounting, b. auditing, c. taxation, d. management/cost accounting, and e. government/not-for-profit accounting.**

Under penalty of perjury, I certify to the truth and accuracy of statements and representations made in this application. I understand and agree that I will not divulge the nature or content of any examination question or answer to any individual or entity. I will report to the Board any solicitations or disclosures of which I become aware. I will not remove or attempt to remove any materials from the examination room. Failure to comply with this attestation may result in my examination scores being invalidated, disqualification from future exams, and facing possible civil and criminal penalties. I authorize the Board to relay examination information to the National Association of State Boards of Accountancy (NASBA) for the sole purpose of the national scheduling exam data base. I have read the Board's qualification requirements for examination candidates and license holders, *Information for Applicants*, and agree to abide by these and the *Rules and Regulations* of the Mississippi State Board of Public Accountancy.

Applicant's Signature _____

Date _____



INSTRUCTIONS FOR APPLICANTS FOR THE CPA EXAMINATION (Effective August 1, 2009)

APPLICATION FORMS

Applications should be completed using ink or the typewriter. Complete all sections. The Board will not accept an incomplete application. An application is not considered complete for an initial (first-time) applicant unless official transcripts are sent directly from the college(s) or university(ies) to the State Board office. (Do not have transcripts sent prior to award of degree/completion of credits.) In addition, the application must be signed and accompanied by a check or money order for the applicable fees. **Reexamination candidates should not apply for sections taken which they have not yet received examination grades.**

Applicants who have previously taken the examination in another jurisdiction are considered initial (first-time) applications for Mississippi. Applicants who have taken the examination in another jurisdiction (whether passed or not) must arrange for the transfer of their grades from the original jurisdiction to the Mississippi State Board of Public Accountancy. Conditional credits will only be accepted by Mississippi provided the state has equivalent standards and requirements. An *Authorization for Interstate Exchange of Examination and Licensure Information* form will be required. This form is available from our website at: www.msbpa.state.ms.us.

APPLICATION FEES

The State Board requires all candidates to pay a **nonrefundable application fee** payable to the Mississippi State Board of Public Accountancy (check or money order) with each application as follows:

Initial (first-time)	\$150.00
Reexamination 4 sections	135.00
Reexamination 3 sections	115.00
Reexamination 2 sections	95.00
Reexamination 1 section	75.00

AND

The following fees are collected by the Board and paid to the contract examination providers for the following examination sections:

AUD-Auditing & Attestation	\$230.55
BEC-Business E & C	\$180.95
FAR-Financial Accounting	\$218.15
REG-Regulation	\$193.35

Applicants may apply for one or more sections of the examination at a time. Applications are active until the candidate sits for the applicable section(s) but no longer than six months. **Examination fees are nonrefundable.** A candidate who fails to appear for an examination shall forfeit all fees charged.

NOTICE TO TEST

Once your eligibility to take the exam is determined, the Mississippi Board will send an Authorization To Test (ATT) to the National Candidate Database at NASBA. After verified, the candidate will be issued an official Notice To Schedule (NTS). The NTS will be valid for the 6-month application period. Upon receipt of the NTS, candidates are required to contact Prometric (Sylvan) for site location(s) and test times. A candidate may schedule at any qualified Prometric Testing Center. Mississippi currently has two testing centers:

<u>Jackson #3600</u> Prometric Testing Center Sylvan Learning Center 4915 I-55 North Suite 106A Jackson, MS 39206 (601) 366-6400	<u>Tupelo #3603</u> Prometric Testing Center Sylvan Learning Center 618 Slicer Drive Suite A Tupelo, MS 38801 (662) 844-2998
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The Mississippi State Board of Public Accountancy does not control space availability or locale of the testing centers. There are three options for scheduling/rescheduling: (Refer to *Candidate Bulletin*.)

1. Use Prometric's Internet scheduling tool located at www.prometric.com/cpa. The system is available 24 hours a day, seven days a week.
2. Call the Candidate Services Call Center at 1-800-580-9648. The center is open Monday – Friday from 8:00am to 8:00pm Eastern Time.

EXAMINATION SCHEDULE AND SECTIONS *Rules and Regulations* Section 2.2.10.

The computerized CPA examination will be offered during the first two months of each calendar quarter. These months of testing are referred to as a "Testing Window". You will not be able to schedule a test for the "Down Months" in order to allow for system maintenance. Following is the testing schedule:

<u>Testing Window</u> January 1 st – February 28 th April 1 st – May 31 July 1 st – August 31 st October 1 st – November 30 th	<u>Down Month</u> March June September December
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As indicated, applicants will be allowed to apply for one or more section(s) of the examination at a time. A candidate may not re-take any section of the examination during a testing window. It is important to plan accordingly; it is your responsibility to schedule the remaining unpassed sections of the examination so you do not lose credit for previously passed sections. Please review the section titled "credit for subjects after computerization of the CPA examination".

Candidates should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice To Schedule (NTS).

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4.5 hours
Business Environment and Concepts	2.5 hours
Financial Accounting and Reporting	4.0 hours
Regulation	3.0 hours

It is highly recommended that candidates visit the www.cpa-exam.org website to view the Uniform CPA Exam Tutorial to ensure familiarity with the computerized format prior to sitting for the examination. Candidates should also view the *Candidate Bulletin*.

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from the Mississippi State Board of Public Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. Candidates must complete and submit this form every time that they apply for the examination and require special modifications. The completed forms must be returned to the Mississippi State Board with all required documentation before scheduling.

EDUCATIONAL REQUIREMENTS *Rules and Regulations Section 2.2.1.*

Candidates must have completed the educational requirements as required per law codified at Mississippi Code § 73-33-1 et. seq. and Chapter 2 of the Board *Rules and Regulations* and in addition to the residency and good moral character requirements. Part of the application includes completion of the education schedule. Your application will be considered incomplete if you have not completed the schedule. Board staff will review your schedule against your transcripts to assure that you have the appropriate education to sit for the CPA examination.

Official college transcripts must be ordered by the candidate to be sent directly to the Mississippi State Board of Public Accountancy from the institutions. Approval will not be granted until all official transcripts have been received. IT IS THE RESPONSIBILITY OF THE CANDIDATE TO ASSURE TRANSCRIPTS ARE RECEIVED TIMELY BY THE STATE BOARD OFFICE.

If your degree is from a foreign country you must have it evaluated by a foreign credentialing service in addition to submittal of an official foreign transcript to the Board office. The evaluation must schedule in detail and certify that the education requirements have been met. It will be reviewed by the Board for acceptability as equivalent to an accredited institution. Contact the board office for acceptable evaluation providers.

EXAMINATION CREDIT *Rules and Regulations Section 2.2.10.*

Upon implementation of the computer based CPA examination, a candidate may take the required test sections individually and in any order. The passing grade for each section is 75. Candidates who pass a section will be granted credit for the section passed.

Credit for Subjects After Computerization of the CPA Examination

Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided that:

1. Candidates must pass all four test sections of the CPA examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) is passed;
2. Candidates cannot retake a failed test section(s) in the same examination window; and
3. Candidates who do not pass all four sections of the CPA examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period, and those test section(s) must be retaken.

NAME OR ADDRESS CHANGES

Any name or address change must be reported in writing to the Mississippi State Board of Public Accountancy with official documentation (copy of marriage certificate or legal documentation). Be sure to include your social security number and file number on any correspondence with the Board.